

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
OF THE  
COUNTY OF WAUKESHA, WISCONSIN  
FOR THE YEAR ENDED  
DECEMBER 31, 2002**

**PREPARED BY:  
DEPARTMENT OF ADMINISTRATION  
ACCOUNTING DIVISION/BUSINESS DIVISION**

## WAUKESHA COUNTY WISCONSIN

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Year Ended December 31, 2002

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# Waukesha COUNTY

## DEPARTMENT OF ADMINISTRATION

June 20, 2003

The Honorable Chairperson of the County Board and  
Members of the County Board of Supervisors  
County of Waukesha  
Waukesha, Wisconsin

Ladies and Gentlemen:

We are pleased to submit the comprehensive annual financial report (CAFR) of the County of Waukesha, Wisconsin for the fiscal year ended December 31, 2002. Waukesha County management is responsible for all information presented in the Comprehensive Annual Financial Report and to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

This is the first year for the County to implement Governmental Accounting Standards Board (GASB) Statement No. 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB 37 – *Basic Financial Statements--and Management's Discussion and Analysis-for State and Local Governments: Omnibus*, and GASB 38 – *Certain Financial Statement Note Disclosures*. These statements were developed to make annual financial reports of state and local governments easier to understand and more useful to those who make decisions using governmental financial information.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds of the County, its component unit and its financial transactions. It is organized into three sections: Introductory, financial, and statistical. *The introductory section* includes this transmittal letter, the County's organizational chart and a list of principal officials. *The financial section* includes the independent auditor's report, the audited basic financial statements, disclosure notes, required supplementary information, supporting statements and schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles. New this year is the narrative overview and analysis found in management's discussion and analysis (MD&A). *The statistical section* includes selected financial and demographic information, typically presented on a multi-year basis.

### THE REPORTING ENTITY

Waukesha County was incorporated in 1846 under the General Laws of the State of Wisconsin. Since 1990, the County has operated under a County Executive form of government. The County Executive is responsible for the administrative functions of county government. A Board of Supervisors is the governing body of the County and is responsible for the legislative control of the County. The County provides a full range of services which include justice and law enforcement; health and human services; parks, environment, education and land use; public works; and general government services.

there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burden on, the primary government. Based on these criteria, the County has included the Waukesha County Housing Authority, a legally separate organization, as a discretely presented component unit within its reporting entity. The nature of the Housing Authority's activities is discussed in the notes to the financial statements.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and the State Single Audit Guidelines issued by the Wisconsin Department of Administration. Information related to the single audit, including the schedule of expenditures of federal and state awards, findings and recommendations, the independent auditors' reports on internal controls and compliance with applicable laws and regulations, is available as a separate document.

### ECONOMIC CONDITIONS AND OUTLOOK

Waukesha County is located in southeastern Wisconsin, directly west of Milwaukee County and 100 miles northwest of Chicago. The County has the second highest equalized property tax base and per capita income and is the third most populous county in the State. The County covers an area of 576 square miles and consists of 8 cities, 18 villages and 12 towns. The County's 2002 estimated population is 368,077.

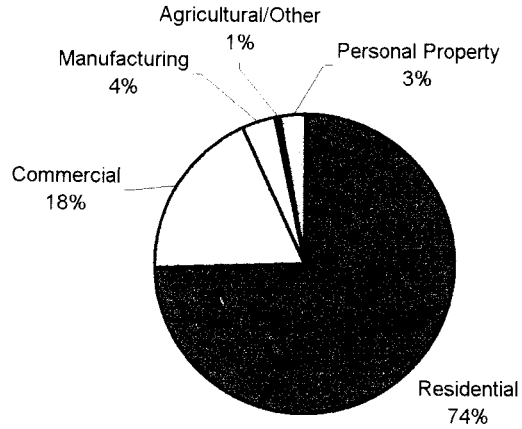
Several economic indicators for the County have improved steadily and serve as a strong diverse base suggesting why Moody's Investor's Service and Fitch IBCA have confidence in the County to issue the highest rating of Aaa/AAA respectively on the County's long-term debt.

Over the past five years, the County equalized property value grew 44%. Annual increases are shown in the table below.

<u>Year</u>	Waukesha County Equalized Value (including TID's)	% Change
2002	\$ 34,518,445,200	8.5%
2001	31,816,827,400	8.1%
2000	29,441,736,300	9.0%
1999	27,000,725,300	7.0%
1998	25,227,651,400	5.5%

As the graph on the following page shows, most property categories grew in value. Residential, commercial, and manufacturing property increased \$8.1 billion, \$2.3 billion, and \$400 million, respectively. Note that personal property values have decreased since 1997 as a result of the State removing computerized equipment from the tax rolls in 1999. Additionally, agricultural property has been reduced due to the State Department of Revenue emergency rule changing assessment standards for market value based on use value versus best use. Agricultural land value is not a significant part of the Waukesha County tax base.

**WAUKESHA COUNTY, WISCONSIN**  
**Equalized Value by Classification**  
(Includes Tax Incremental District Value)



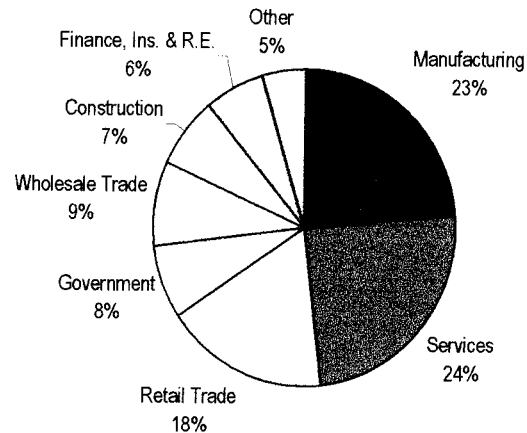
**2002**  
**Mix of Equalized Value by Class of Property**  
(Millions of Dollars)

<u>Real Estate</u>	<u>2002</u>	<u>1997</u>	<u>% Change</u>
Residential	25,670	17,618	45.7%
Commercial	6,412	4,115	55.8%
Manufacturing	1,253	852	47.1%
Agricultural/Other	<u>251</u>	<u>357</u>	<u>-29.7%</u>
 Total Real Estate	 33,586	 22,942	 46.4%
Personal Property	<u>932</u>	<u>978</u>	<u>-4.7%</u>
Grand Total	34,518	23,920	44.3%

Source: Wisconsin Department of Revenue

Employment within the County has also improved since 1997, as the following graph shows. Overall, average monthly employment has increased 12.2% from 1997 to 2001, with the most significant increase occurring in the Finance, Insurance, and Real Estate category (25.5%); Construction (21.0%); and retail Trade (20.9%).

**WAUKESHA COUNTY, WISCONSIN**  
**Employment Diversification**



**2001**  
**Number of Employees in Selected Categories**

	2001 (1)	1997	% Change
Manufacturing	53,079	52,150	1.8%
Services	54,546	48,994	11.3%
Retail Trade	39,369	32,563	20.9%
Government	17,204	15,910	8.1%
Wholesale Trade	19,283	19,310	-0.1%
Construction	15,899	13,140	21.0%
Finance, Ins. & R.E.	14,238	11,344	25.5%
Transportation	8,298	8,456	-1.9%
Agricultural	2,434	2,052	18.6%
Mining	*	*	-
<b>TOTAL</b>	<b>224,350</b>	<b>203,919</b>	<b>10.0%</b>

(1) Latest information available.

\*Employment data withheld to avoid disclosure of operations of individual reporting units.

Source: Wisconsin Department of Industry, Labor and Human Relations, Bureau of Labor Market Information.

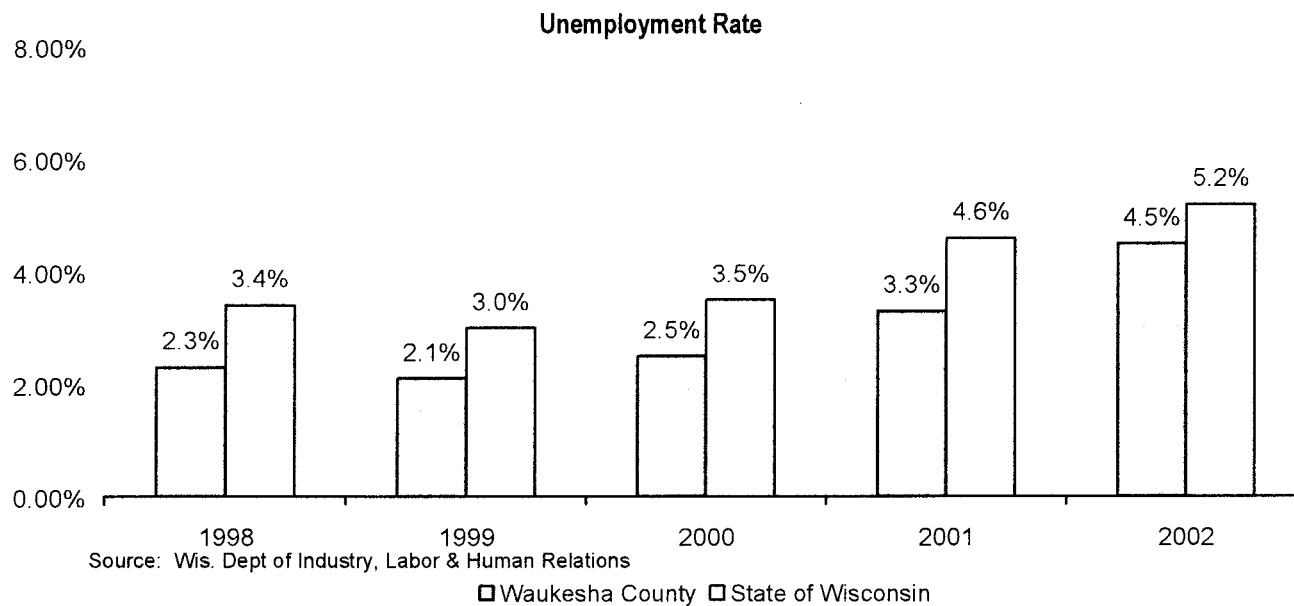


Residential property accounts for almost 75% of the County's total tax base, so the value of residential building permits has been a good indicator of future year tax base increases. In 2002, residential permit values decreased from 2001, but increased from 2000.

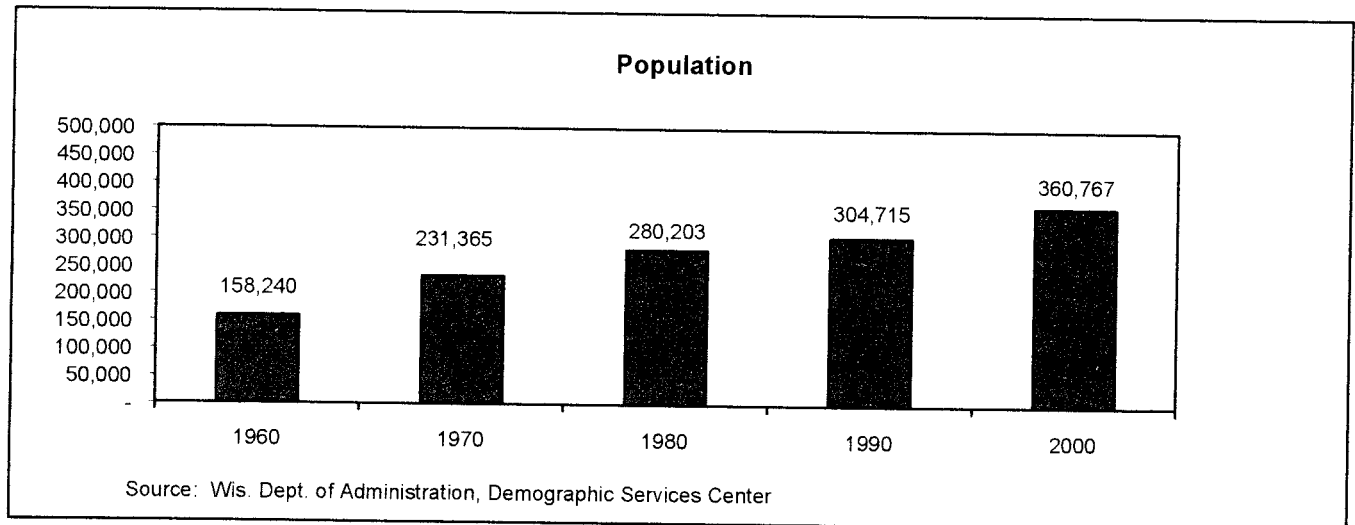
Waukesha County Residential Permits		
<u>Year</u>	<u>Value in Thousands</u>	<u>Number</u>
2002	\$ 412,494	1,752
2001	429,469	1,823
2000	396,816	1,833
1999	458,686	2,261
1998	418,876	2,172

Source: U.S. Department. of Commerce

Despite some growth in the unemployment rate over the past few years, as the graph below shows, the County has also maintained a low rate consistently below the state average. The unemployment rate for December 2002 was 3.8%, ranking Waukesha the third lowest county in the State of Wisconsin



Population has continued to increase, as the following chart indicates. The 2002 estimated population of 368,077 is an increase of 2.03% from the 2000 census and a 1.24% increase from the 2001 estimate. At the present, the expanding property tax base should continue to sufficiently support County operating budget growth.

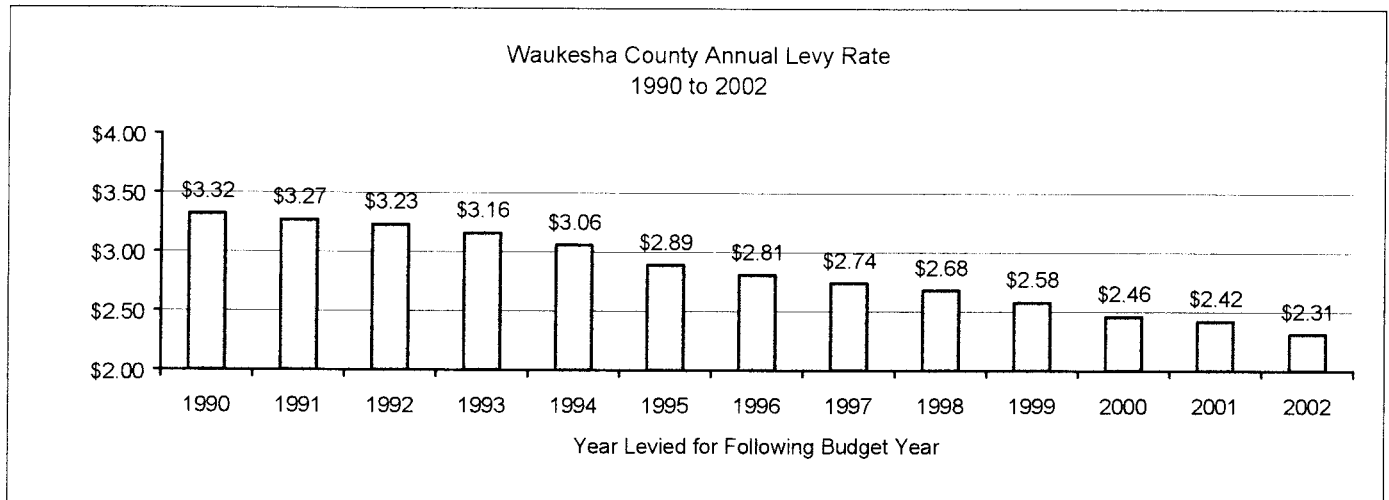


### PROPERTY TAX LEVY RATE LIMITS / REVENUE FLEXIBILITY

In 1993 the State Legislature imposed a tax levy rate limit on Wisconsin counties. There are separate rate limits for the operating levy and the debt service levy. The baseline for the limits is the actual 1992 tax rate adopted for the 1993 budget. While the County qualifies for exemptions, both rates are well below the limits without considering exemptions as the following table illustrates. The operating levy has a margin of \$27 million below the levy cap.

	Allowable Maximum	2003 Budget	Available to Maximum Limit
<u>Operating Levy Rate Calculation</u>			
Equalized value of the County exclusive of			
TID value increments	\$33,791,109,550	\$33,791,109,550	\$33,791,109,550
Operating Levy	93,992,843	67,106,338	26,886,505
Operating Levy Rate per \$1,000	\$2.78	\$1.99	\$0.80
<u>Debt Levy Rate Calculation</u>			
Equalized value of the County exclusive of			
TID value increments	\$33,791,109,550	\$33,791,109,550	\$33,791,109,550
Debt levy without allowable adjustment	15,072,896	10,998,538	4,074,358
Adjustments to allowable debt levy	<u>10,998,538</u>	<u>0</u>	<u>10,998,538</u>
	\$26,071,434	\$10,998,538	\$15,072,896
Debt Levy Rate per \$1,000	\$0.77	\$0.32	\$0.45
*Adjustments are for prior debt issues approved by three-fourths vote of the members-elected as defined Wisconsin State Statutes, s. 59.001(2m) State. 78.045(1)(f).			

Both managed budget growth and an expanding tax base resulted in a reduced county tax levy rate for the thirteenth year in a row in the 2002 levy for 2003 budget purposes, providing the County with significant revenue flexibility below the rate limit.



The County also has available an unlevied 0.5% local option sales tax, with an estimated value of \$29 million annually.

### MAJOR INITIATIVES FOR THE YEAR

Major initiatives for 2002 included the following:

The Parks and Land Use Materials Recycling operation made a dividend payment of \$600,000 to municipalities participating in the County's recycling program. The payment, which was continued at \$650,000 in the 2003 budget, reflected a disbursement of retained earnings to the 25 participating communities to offset their local recycling collection costs. These communities have designated their grant funds to the County recycling facility for the past 10 years.

A new land recycling initiative by the Department of Parks and Land Use and the County Treasurer was designed to identify, clean up and market those tax delinquent properties having redevelopment potential. The goal of the initiative is to return delinquent properties to productive, taxpaying use.

Additional on-line internet and intranet services were implemented. This included paying taxes via the web, automating the park system self-reservation fee collection system, and an automated tee time reservation system.

County tax levy funding for the DARE program was discontinued effective July 1, 2002. Future DARE programming provided by the County Sheriff department will be based on full-cost reimbursement from schools or communities who wish to continue the program.

## FOR THE FUTURE

The 2003 budget reduces the property tax rate for the 13<sup>th</sup> year in a row. To hold the line on spending, there is a planned phase out or elimination of some non-mandated human service programs that are not core services. The budget also eliminates inefficient mass transit routes.

The following strategic budget initiatives highlight the 2003 Waukesha County budget:

- A Countywide dispatch operation, organized and operated by the County, is planned for implementation in 2004. The new facility will begin construction in 2003 and will include state of the art dispatch equipment for the 29 communities that have joined the centralized operation. First year funding of \$6.1 million is provided in 2003 for facility construction and equipment.
- Construction begins on the Justice Facility expansion project, and funding of \$8.34 million is provided in 2003. A related priority initiative includes the creation of a Criminal Justice Coordinating Taskforce to recommend and implement comprehensive changes aimed at controlling jail inmate population growth.
- County recycling rebate distributions totaling \$650,000 will be shared with municipalities who participate in the County's recycling program.
- The Legacy Parkland Acquisition program continues, with funding of \$1.0 million to purchase unique natural areas identified in the Waukesha County Park, Open Space and Greenway plans.
- The Retzer Nature Center will be expanded in 2003. When finished, the facility will have enhanced meeting, program, and presentation rooms. The expansion will also include partnering with the Waukesha School District to relocate its planetarium, providing a comprehensive nature learning experience.

## FINANCIAL INFORMATION

Management of the County is responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The system of internal controls is designed to provide reasonable but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

### Budgeting Controls

The County maintains budgetary controls, with the objective of ensuring compliance with legal provisions as embodied in the annual appropriations budget, which is adopted by the County's Board of Supervisors and approved by the County Executive. Activities of the General, Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Service funds are included in the annual appropriation budget. Budgetary control is maintained by a formal appropriation and encumbrance system. Expenditures cannot legally exceed appropriations at the agency level, pursuant to s65.90, Wisconsin State Statutes. Proprietary fund budget controls are maintained at the agency/fund level. However, the County has chosen a more restrictive control within agency budgets in the governmental (general and special revenue) funds. The annual budget approved by the County Board is by agency appropriation unit in each fund. An appropriation unit is a group of account classes within an agency. Purchase orders and/or payment vouchers, which would exceed the appropriation unit, are not released until additional appropriations are

available. As demonstrated by the statements included in the financial section of this report, the government continues to meet its responsibility for sound financial management.

### **Pension Plans**

All permanent employees expected to work over 600 hours a year are eligible to participate in the Wisconsin Retirement System and are required to contribute to the plan. However, the County has chosen to make the employee portion of the contribution after six months of employment, in addition to contributing the remaining amounts necessary to pay the projected cost of future benefits. The total required contribution for the year ended December 31, 2002 was \$5.5 million.

Employees who retire at or after age 65, at or after 62 if the person has 30 years of creditable service, or at or after age 55 for protective occupation employees, are entitled to receive a full retirement benefit, which is calculated as a percentage of final average earnings for each year of creditable service. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefit.

### **Debt Administration**

At December 31, 2002, the County had \$65,085,000 of general obligation promissory notes outstanding. The County maintains a Aaa rating from Moody's Investors Service and AAA from Fitch Investors Service on general obligation note issues. Under current state statutes, the County's general obligation note issuances are subject to a legal limitation, based on five percent of the equalized value of taxable property in the County. As of December 31, 2002 the County was at only 4.0% of their legal debt limit of \$1.7 billion. The net debt per capita equaled \$177 at year-end.

During the year, the County issued \$14,600,000 of general obligation promissory notes, dated April 1, 2002, to fund capital improvements within the County.

### **Cash Management**

Cash temporarily idle during the year was invested in collateralized demand deposits, certificates of deposit, U.S. government and agency securities, collateralized repurchase agreements, government and agency securities Aaa rated money market funds, and the State of Wisconsin Local Government Investment Pool. On December 31, 2002 the County had \$143.8 million of investments. The average yield on all investments was 4.36%.

The primary objectives of the Waukesha County investment policy are to preserve capital in the overall portfolio, remain sufficiently liquid to meet disbursement requirements, and to realize the maximum return consistent with portfolio safety and liquidity needs. The County's policy is more restrictive than the applicable State Statutes in that it limits participation in investment pools to 10% of total pool assets, and prohibits investments in corporate bonds, foreign securities and the use of leveraged securities.

## **OTHER INFORMATION**

### **Independent Audit**

County policy, in accordance with state and federal requirements, is to provide for an annual audit of the financial records of the government by a competent certified public accountant. In addition to meeting the requirements set forth above, the audit was also designed to meet the requirements of the federal Single Audit Act of 1984 and related U.S. Office of Management and Budget Circular A-133. The independent auditors' report on the basic financial statements is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in a separately issued single audit report.

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial reports for the fiscal year ended December 31, 2001. This was the sixteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

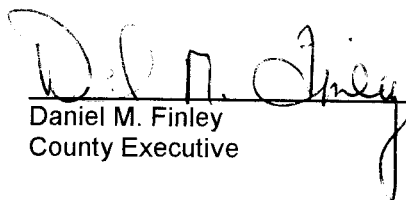
In addition, the County also received the GFOA's Award for Distinguished Budget Presentation for fifteen of the past sixteen fiscal years beginning 1987 through 2002 (the 1996 Budget was not submitted). In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning, organization and communication.

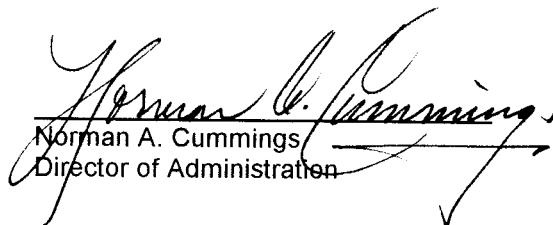
### **Acknowledgements**

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the Department of Administration's Accounting, Business, Budget, and Administrative Division's staff. We would like to express our appreciation to all members of our staff, including Accounting Services Manager, Lawrence Dahl; Principal Financial Projects Analyst, Cindy Schramm; Principal Financial Projects Analyst, Robert Ries; Senior Financial Analyst, Paul Berthold; Budget Management Specialist, Linda Witkowski; Administrative Services Coordinator, Linda Fratrack; and Administrative Assistant, Susan Scholl, who assisted and contributed to the preparation of this report.

Appreciation is also expressed for the excellent assistance received from our independent auditors, Virchow, Krause & Company LLP. We would also like to thank the County Board and Finance Committee Chairpersons, the County Board of Supervisors, and the Finance Committee for their interest and support in planning and conducting financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

  
Daniel M. Finley  
County Executive

  
Norman A. Cummings  
Director of Administration

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Waukesha County,  
Wisconsin

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2001

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

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WAUKESHA COUNTY  
Department Heads

Airport .....	Keith Markano
Administration .....	Norman A. Cummings
Chief Judge .....	Kathryn Foster
* Clerk of Courts .....	Carolyn T. Evenson
Corporation Counsel .....	Thomas P. Farley
* County Board Chairperson .....	James T. Dwyer
* County Clerk .....	Kathy Nickolaus
* County Executive .....	Daniel M. Finley
* District Attorney .....	Paul E. Bucher
Federated Library .....	Thomas J. Hennen, Jr.
Health & Human Services .....	Peter W. Schuler
Medical Examiner .....	Lynda M. Biedrzycki
Parks & Land Use .....	Dale R. Shaver
Public Works .....	Richard A. Bolte
* Register of Deeds .....	Michael J. Hasslinger
Senior Services .....	Cathy A. Bellovary
* Sheriff .....	Dan Trawicki
* Treasurer .....	Pamela F. Reeves
University of Wisconsin-Extension .....	Marcia L. Jante
Veteran Services .....	John L. Margowski
* Elected Position	

**OFFICIALS OF WAUKESHA COUNTY  
COUNTY BOARD OF SUPERVISORS  
BOARD YEAR #158 (2003)**

(Term Expires April, 2004)

Chairperson .....	James T. Dwyer
First Vice Chairperson .....	Richard L. Manke
Second Vice Chairperson .....	Duane Stamsta

ELECTED

EXECUTIVE COMMITTEE

James T. Dwyer, Chairperson	Richard L. Manke, 1st Vice Chairperson
Patricia A. Haukohl	Duane E. Paulson, Secretary
Kenneth C. Herro	Duane Stamsta, 2nd Vice Chairperson
Walter L. Kolb	

APPOINTED

FINANCE COMMITTEE

Patricia A. Haukohl, Chairperson	Joseph F. Griffin, Secretary
James R. Behrend	Joe C. Marchese
Donald M. Broesch	Bonnie J. Morris*
Genia C. Bruce, Vice Chairperson	

HEALTH AND HUMAN SERVICES

Kenneth C. Herro, Chairperson	Carl H. Seitz
James Jeskewitz	Alicia Silva, Secretary
Mareth K. Kipp	Sandra A. Wolff, Vice Chairperson
Paul J. Pronold	

PERSONNEL COMMITTEE

Duane E. Paulson, Chairperson	Carl H. Seitz
Donald M. Broesch	Robert G. Thelen II
Peter L. Gundrum, Secretary	Matt Thomas, Vice Chairperson
Jeff Morris	

\* Appointed June 2003

JUDICIARY AND LAW ENFORCEMENT COMMITTEE

Duane Stamsta, Chairperson  
Kathleen M. Cummings, Secretary  
Keith P. Harenda  
Mareth K. Kipp, Vice Chairperson

Joseph C. LaPorte  
William A. Mitchell\*  
David W. Swan

LAND USE, PARKS, AND ENVIRONMENT COMMITTEE

Walter L. Kolb, Chairperson  
Pauline T. Jaske, Secretary  
James Jeskewitz  
Scott J. Klein

William A. Mitchell\*  
Daniel Pavelko  
Vera Stroud

PUBLIC WORKS COMMITTEE

Richard L. Manke, Chairperson  
James R. Behrend  
Genia C. Bruce, Secretary  
Hank G. Carlson

Karl Nilson  
Rodell L. Singert  
David W. Swan, Vice Chairperson

(Term Expires January, 2004)

Clerk of Courts .....	Carolyn T. Evenson
County Clerk .....	Kathy Nickolaus
County Treasurer .....	Pamela F. Reeves
District Attorney .....	Paul E. Bucher
Sheriff .....	Dan Trawicki**
Register of Deeds .....	Michael J. Hasslinger

\* Appointed June 2003

\*\*Term expires January, 2006.

# Waukesha County Organizational Chart

